



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

☒ 31 days after filing.

☐ Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

☐ Yes

☒ No

If Yes, explain:

Purpose:

RCW 82.08.0255(1)(c) and 82.12.0256(1)(c) provide a retail sales and use tax exemption for motor vehicle and special fuels purchased by counties and public transportation benefit areas (PTBAs) for use in passenger-only ferry vessels. The exemption as it applies to county-owned ferries is addressed in current subsection (3)(a), with subsection (3)(d) addressing the exemption as it applies to PTBAs. The discussion regarding county-owned ferries clearly identifies the statutory requirement that the exemption is limited to fuels used in passenger-only ferries, while the discussion for fuel used by a PTBA does not. The Department proposes to amend the rule to correct this oversight. The amendment combines the discussion of the exemption as it applies to fuel purchased for both county-owned and PTBA-owned passenger-only ferries in a single subsection (3)(a).

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-20-126 Sales of motor vehicle fuel, special fuels, and nonpollutant fuel

Suspended:

Statutory authority for adoption: RCW 82.32.300 and 82.01.060(2)

Other authority : RCW 82.08.0255, 82.12.0256, 82.08.865, and 82.12.865

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as **WSR 09-20-106** on **October 07, 2009**.

Describe any changes other than editing from proposed to adopted version: **None.**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

Date adopted: December 9, 2009

NAME (TYPE OR PRINT)

Alan R. Lynn

SIGNATURE

TITLE

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 09, 2009

TIME: 12:24 PM

WSR 10-01-051

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____